Subject No. 19.
Mohatarfa House tax.

Summary of discussion.—Where the owner of a house is exempted from House tax and another person occupies a part of it temporarily, the latter is asked to pay House tax because he happens to be a person not exempted. This will be levying House tax from a man who owns no house, which is wrong. Some other members opposed the proposal on the ground that this would lead to a great loss of Revenue and that the title to exemption from House tax on grounds of caste or agricultural occupation ceased when the exempted person allowed a non-exempted person to occupy the house for a consideration.

Mr. Nanjunda Rao added that the time was approaching when it would be expedient to order that all should be liable to pay House tax without exemption on account of caste or other considerations.

Dewan's reply.—The principle of House-tax is that non-agriculturists should also contribute to the Revenue of the State. No change is required at present.

Subject No. 20.
Grant of village Mohatarfa Revenue to District Funds.

Summary of discussion.—Mohatarfa in villages should be made over to the Local Funds just as the Mohatarfa in Municipalities has been made over to Municipal Funds. It may be levied from all classes and with no exemptions on account of caste or other grounds, except in favor of Agriculturists or owners of thatched houses.

[*Mr. Sivappa* enquired whether an Income tax as in British India would not be preferable as it would touch the capable and not the poor].

Dewan's reply.—The proposal will be worthy of consideration if House tax may be levied on *all* houses without exemption on account of caste or occupation (poverty excluded) and if the money be spent only on works of rural sanitation and public utility. Will agriculturists agree?

Subject No. 21.
Measures for more efficient minor distribution of Tank water.

Summary of discussion.—At present distribution channels under tanks are not kept in proper order, the distribution of water is not satisfactory, and often times water is wasted. For want of regulation and rules each man does things in his own way, often prejudicing the supply of water due to the more distant lands. The case was different when the Batayi system prevailed and the Government was interested in seeing that all lands got a proper quantity of water. Nirgantis have not been appointed in some places. In other places where they exist, if Mirasi is not regularly paid, they give all the trouble imaginable. All this should be remedied and the distribution of water regulated and controlled by adopting a system of earthen pipes in the main distribution channels. Raiyats would gladly bear the cost. The River Channel Conservancy Rules should be extended to these channels also, so that any infringements of established arrangements may be promptly punished. At present Amildars refer aggrieved parties to Civil Courts or distant Magis-

trates. The clearing of these channels should also be taken under Government supervision, lengths being marked off for the respective raiyats as tank bunds are marked off for turfing and maintenance, and the raiyats' liability enforced in each case. At present the interests of the more distant lands are neglected.

Dewan's reply.—The Public Works Department are grading and fixing pipe sluices in main channels under tanks where these are of magnitude (as under Madak tank). Similar facilities can also be afforded elsewhere if the raiyats agree to pay for them. But in all cases the raiyats must themselves maintain these channels in good order, apportioning the entire length among themselves according to custom. Liability according to such customary division we can enforce, as is done under the orders of October 1873 in the case of tank bunds. When disputes arise because the Mamul is not known, we have to enquire and ascertain and, if necessary, make a fresh settlement and record it. Supply of water also by turns or otherwise should be according to custom. Where local officers in any individual case do not enforce these principles, complain by petition and redress will be granted. In regard to Nirgantis they cannot be expected to do their duties without remuneration. It does not seem to be generally known that Nirgantis have a legal claim to Miras which Revenue officers are bound to enforce. The representations in the course of this discussion have come chiefly from the Tumkur District. It is unfortunate that the Deputy Commissioner is not present. He will be instructed.

[*Note.*—Individual cases of tanks in Tumkur District were mentioned, and it was members from the Tumkur District that chiefly complained in this matter.]

Subject No. 22.

Irrigation cess on lands irrigated by private wells.

Summary of discussion.—Irrigation cess should not be levied on lands irrigated by private wells.

Dewan's reply.—The cess ought not to be levied on what are called Kushki Bagayet lands, *i. e.*, dry lands irrigated by private wells. But it is payable on lands classed as wet and irrigated by wells under tanks or other Government sources of water-supply. Returns from Districts have been called for and the subject is under disposal by Government.

Subject No. 23.

Weed clearing in River Channels.

Summary of discussion.—At present raiyats are required to clear weeds in River channels, while the task of removing silt devolves on the Public Works Department. As there is no equitable division of raiyats' liability, the poorer or the less influential raiyat or he who has some status to lose is harassed more than others. Oftentimes raiyats are required to go long distances to clear the weeds. In the result work is ill done and not finished in proper time. Either the head sluice has to be kept closed longer than usual, in which case the out-cry is universal, or if water be let into the channel,